

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA**

**Annual Financial Report
Year Ended June 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/21/09

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA**

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George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

(A Professional Corporation)

Practice Limited to Governmental Accounting, Auditing and Financial Reporting

Phone
OFFICE (225) 937-9735
FAX (225) 638-3669
E-mail gfdcpa@yahoo.com

Office
7663 ANCHOR DRIVE
VENTRESS, LA 70783-4120

Member
AMERICAN INSTITUTE OF CPAs
LOUISIANA SOCIETY OF CPAs
GOVERNMENT FINANCE
OFFICERS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Honorable Darlene Landry
Assumption Parish Clerk of Court
Napoleonville, Louisiana

I have audited the accompanying financial statements of the governmental activities and each major fund of the ASSUMPTION PARISH CLERK OF COURT, a component unit of the Assumption Parish Police Jury, as of and for the year ended June 30, 2009, which collectively comprise the Clerk's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of management of the Assumption Parish Clerk of Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and with provisions of Louisiana Revised Statute 24:513 and the provisions of the Louisiana Governmental Audit Guide. Those standards and the Guide require that I plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Assumption Parish Clerk of Court as of June 30, 2009, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated September 30, 2009, on my consideration of the Assumption Parish Clerk of Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

The Management's Discussion and Analysis on pages 3 through 7 and budgetary comparison information on page 27 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

George F. Delaune, CPA

September 30, 2009

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Required Supplemental Information - Part I

Management's Discussion and Analysis

This narrative report has been prepared in an easy-to-read format by the Clerk of Court. It provides an analytical overview of the Clerk's financial activities for the year based on currently known facts and the Clerk's knowledge of the transactions, events, and conditions reflected in the financial report and the fiscal policies that control the Clerk's operations.

Assumption Parish Clerk of Court

P. O. BOX 155
NAPOLEONVILLE, LOUISIANA 70760

INTRODUCTION

This annual report consists of -

- ◆ Our independent auditor's report on the financial statements in which he rendered an unqualified opinion.
- ◆ Management's discussion and analysis which provides in plain language an overview of our financial activities for the year.
- ◆ The basic financial statements which consists of government-wide financial statements, governmental fund financial statements, and the notes to those financial statements.
- ◆ The comparison of actual operations for the year compared to the budget.
- ◆ Our independent auditor's report on how management applied internal control over financial reporting and on compliance with laws and regulations and other matters. The result of his tests and observations did not indicate any violations that he considered to be in noncompliance or conditions that required to be disclosed that could affect our operations.

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Assumption Parish Clerk of Court, I am pleased to provide an overview of our financial activities for the year ended June 30, 2009. The intended purpose of the Management Discussion and Analysis (MD&A) is to provide an introduction to the basic financial statements and notes, that provides an objective and easy to read analysis of our financial activities based on currently known facts, decisions, and conditions, by providing an easily readable summary of operating results and reasons for changes, which will help to determine if our financial position improved or deteriorated over the past year. This report addresses current operational activities the sources, uses, and changes in resources, adherence to budget, service levels, limitations significant economic factors, and the status of infrastructure and its effects on our debt and operation. When referring to prior years data in this analysis we will be drawing upon information from last years' audited financial report.

Financial Highlights

- The Clerk's net assets decreased by \$71,169 from \$591,494 in 2008 to \$520,325 in 2009.
- Cash decreased by \$101,764 for the year ended June 30, 2009.
- Capital outlays for updated court reporting software and equipment was \$73,507.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the Clerk's basic financial statements which are comprised of four components: (1) government-wide financial statements, (2) fund financial statements, (3) notes to the financial statements, and (4) other required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *Government-Wide Financial Statements*, presented on pages 10 and 11, are designed to provide readers with a broad overview of the Clerk's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Clerk's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Clerk is improving or deteriorating.

The Statement of Activities presents information showing how the Clerk's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The Clerk's Government-wide Financial Statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Clerk's sole operation of fire protection is classified as governmental activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk has only one fund which is categorized as a governmental fund.

Governmental Funds. Governmental funds, presented on pages 13 thru 15, are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Clerk adopts an annual appropriated budget. A budgetary comparison schedule has been provided for the Clerk's operations to demonstrate compliance with this budget.

Fiduciary Funds. Agency funds, presented on pages 16 and 17, are custodial in nature in which the Clerk acts as an agent for the court pending court action on the cases, successions, ownership rights, etc.

Notes to the Financial Statements

The notes, presented on pages 18 thru 24, provide additional narrative and tabular information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Clerk's budgetary control, on page 27. This schedule demonstrates compliance with the Local Governmental Budget Act and the Clerk's operations against the final budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

NET ASSETS

As explained earlier, Net Assets in Government-wide financial statements include the net capital assets held by the Clerk. At the end of the most recent year, the assets of the Clerk exceeded its liabilities by \$520,325.

The Clerk's total assets are mainly composed of \$372,313 (70.91%) in cash and \$150,319 (28.63%) investment in capital assets (vehicles, office equipment and furniture). The Clerk uses these capital assets to provide the services required of the Clerk's office. The remaining balance of unrestricted net assets, \$370,006, may be used to meet the Clerk's future operations

	2009	2008	% Change
Current and other assets	\$ 374,692	\$ 492,818	-23.97%
Capital assets	150,319	102,679	46.40%
Total assets	<u>525,011</u>	<u>595,497</u>	-11.84%
Current and other liabilities	4,686	4,003	17.06%
Total liabilities	<u>4,686</u>	<u>4,003</u>	17.06%
Net assets -			
Invested in capital assets	150,319	102,679	46.40%
Unrestricted	370,006	488,815	-24.31%
Total net assets	<u>\$ 520,325</u>	<u>\$ 591,494</u>	-12.03%

CHANGES IN NET ASSETS

The Clerk's total revenues decreased by 19.34% from \$799,879 in 2008 to \$645,212 in 2009. Total expenses decreased by 3.16% from \$739,720 in 2008 to \$716,381 in 2009.

	2009	2008	% Change
Revenues:			
Charges for services	\$ 606,116	\$ 739,033	-17.99%
State grants	19,800	19,600	1.02%
Interest earned	16,128	37,401	-56.88%
Miscellaneous	3,168	3,845	-17.61%
Total revenues	<u>645,212</u>	<u>799,879</u>	-19.34%
Expenses:			
Operating	691,418	695,534	-0.59%
Depreciation	24,963	44,186	-43.50%
Total expenses	<u>716,381</u>	<u>739,720</u>	-3.16%
Change in net assets	<u>\$ (71,169)</u>	<u>\$ 60,159</u>	-218.30%

GOVERNMENTAL FUND FINANCIAL ANALYSIS

As noted earlier, the Clerk uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Clerk's governmental fund is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the Clerk's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

The fund balance of the Clerk decreased by \$118,809 during the current year. The key factor in this change was an increase in capital outlays.

BUDGETARY HIGHLIGHTS

The Clerk's annual budget is the legally adopted expenditure control document of the Assumption Parish Clerk of Court. A budgetary comparison statement is required and can be found on page 27. This statement compares the original adopted budget, the budget if amended throughout the year, and the actual expenditures prepared on a budgetary basis. The Clerk was amended twice during the year.

Actual revenues of \$646,116 exceeded budgeted revenues of \$631,276 by \$14,840 while actual expenditures of \$764,925 exceeded budgeted expenditures of \$711,854 by \$53,071.

CAPITAL ASSETS

At June 30, 2009 and 2008, the Clerk had \$150,319 and \$102,679, respectively, invested in a broad range of capital assets, including vehicles, office equipment and furniture. Further detail on capital assets is presented in Note 4 on page 22.

During the year, \$55,515 was spent to update the software that is essential to track the numerous transactions handled by the Clerk's Office.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Historically, the office staff and costs remain stable with increases in salaries, office expenses, and insurance. The Clerk plans some additional capital expenditures for office equipment. If these estimates remain consistent, the Clerk's General Fund balance is expected to remain the same by the close of next fiscal year on June 30, 2010.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Clerk's finances for all those with an interest in the Clerk's finances. If you have questions about this report or need additional financial information, contact Mrs. Darlene Landry, Assumption Parish Clerk of Court at (985) 369-2478.

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Basic Financial Statements

The basic financial statements of the Assumption Parish Clerk of Court reports the following activities of the Clerk's operations:

General Fund (Salary and Expense Fund) - The principal operating fund for the Clerk is provided under Louisiana Revised Statute 13:781. It reports all operating revenues and expenditures.

Advance Deposit Fund - This fund, under Louisiana Revised Statute 13:842, is used to account for advance deposits in suits filed by litigants. This fund is reported as an agency fund.

Registry of Court Fund - This fund, under Louisiana Revised Statute 13:475, is used to account for funds held by order of the court until judgment is rendered by the judiciary. This fund is reported as an agency fund.

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA**

**Statement of Net Assets
June 30, 2009
(with comparative totals for 2008)**

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash and cash equivalents	\$ 372,313	\$ 474,077
Accounts receivable		14,941
Due from advance deposit fund	2,379	3,800
Capital assets, net of accumulated depreciation	<u>150,319</u>	<u>102,679</u>
Total Assets	<u>525,011</u>	<u>595,497</u>
LIABILITIES		
Accounts payable	<u>4,686</u>	<u>4,003</u>
Total Liabilities	<u>4,686</u>	<u>4,003</u>
NET ASSETS		
Invested in capital assets, net of related debt	150,319	102,679
Unrestricted	<u>370,006</u>	<u>488,815</u>
Total Net Assets	<u>\$ 520,325</u>	<u>\$ 591,494</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
Statement of Activities
Year Ended June 30, 2009
(with comparative totals for 2008)

	<u>2009</u>	<u>2008</u>
Expenditures/Expenses		
Judiciary -		
Personal services	\$ 378,510	\$ 376,390
Related benefits	202,812	183,454
Seminars and training	8,529	5,531
Professional and technical services	10,989	6,985
Equipment maintenance	29,158	32,352
Office supplies, postage and expenses	28,143	41,227
Telephone	6,191	6,531
Vehicle expense	2,249	3,786
Insurance	8,922	7,621
Election and qualifying expenses	3,115	2,697
Marriage and birth certificate expense	6,854	7,077
Book binding and restoration	3,000	13,217
Other expenses	2,946	8,666
Depreciation	24,963	44,186
Total Expenditures/Expenses	<u>716,381</u>	<u>739,720</u>
Program Revenues		
Charges for services	606,116	739,033
State grants for operations	19,800	19,600
Total Program Revenues	<u>625,916</u>	<u>758,633</u>
Net Program Expenditures/Expenses	<u>90,465</u>	<u>(18,913)</u>
General Revenues		
Interest earned	16,128	37,401
Miscellaneous	3,168	3,845
Total General Revenues	<u>19,296</u>	<u>41,246</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(71,169)</u>	<u>60,159</u>
Net Assets		
Beginning of year	591,494	531,335
End of year	<u>\$ 520,325</u>	<u>\$ 591,494</u>

The accompanying notes are an integral part of this statement.

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ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
Balance Sheet - Governmental Fund - General Fund
June 30, 2009
(with comparative totals for 2008)

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash and cash equivalents	\$ 372,313	\$ 474,077
Accounts receivable		14,941
Due from advance deposit fund	2,379	3,800
Total Assets	<u>374,692</u>	<u>492,818</u>
LIABILITIES		
Accounts payable	4,686	4,003
Total Liabilities	<u>4,686</u>	<u>4,003</u>
FUND BALANCE		
Unreserved - undesignated	370,006	488,815
Total Fund Balance	<u>\$ 370,006</u>	<u>\$ 488,815</u>
 Reconciliation of Balance Sheet - Governmental Fund to the Statement of Net Assets:		
Total Fund Balance - governmental fund	\$ 370,006	\$ 488,815
 Amounts reported for governmental activities in the statement of net assets are different because:		
Cost of assets	483,137	424,220
Accumulated depreciation	(332,818)	(321,541)
Total Net Assets	<u>\$ 520,325</u>	<u>\$ 591,494</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund - General Fund
Year Ended June 30, 2009
(with comparative totals for 2008)

	2009	2008
Revenues		
Recordings	\$ 201,485	\$ 240,529
Copies	34,543	48,786
Certified copies	14,772	16,666
Civil fees	230,305	303,574
Mortgage certificates	5,455	5,237
Criminal fees	63,347	67,368
Election/qualifying fees	1,913	3,117
Cancellations	5,782	6,634
Court attendance	3,360	3,180
Research fees	25,450	21,000
Marriage licenses	4,125	4,047
Birth certificates and cards	6,996	7,833
Passport fees	4,915	7,800
Other fees and charges	3,668	3,262
State supplemental pay	19,800	19,600
Interest earned	16,128	37,401
Miscellaneous revenues	4,072	3,845
Total Revenues	646,116	799,879
Expenditures		
Current - Judiciary -		
Salaries	378,510	376,390
Retirement benefits	73,219	74,487
Group insurance	86,941	74,725
Deferred compensation	21,710	20,290
Payroll taxes	4,487	3,816
Clerk supplemental compensation fund	9,217	9,750
Uniforms	7,238	386
Seminars and training	8,529	5,531
Professional and technical services	10,989	6,985
Equipment maintenance	29,158	32,352
Office supplies, postage, and expenses	28,143	41,227
Telephone	6,191	6,531
Vehicle expense	2,249	3,786
Insurance	8,922	7,621
Election and qualifying expense	3,115	2,697
Marriage and birth certificate expense	6,854	7,077
Book binding and restoration	3,000	13,217
Other expenses	2,946	8,666
Total Current Expenditures	691,418	695,534
Capital outlays	73,507	7,771
Total Expenditures	764,925	703,305
Excess (Deficiency) of Revenues over Expenditures	(118,809)	96,574
Fund balance - beginning of year	488,815	392,241
Fund balance - end of year	\$ 370,006	\$ 488,815

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund - General Fund
Year Ended June 30, 2009
(with comparative totals for 2008)

	<u>2009</u>	<u>2008</u>
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities:		
Net change in fund balance - governmental funds	\$ (118,809)	\$ 96,574
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures while the Statement of Activities report depreciation expense to allocate the cost of those capital assets over the estimated useful lives of the asset		
Loss on disposal of capital assets	(904)	
Capital outlays	73,507	7,771
Depreciation expense	(24,963)	(44,186)
Change in net assets for Statement of Activities	<u>\$ (71,169)</u>	<u>\$ 60,159</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2009

	Advance Deposit Fund	Registry of Court Fund	Total
ASSETS			
Cash and cash equivalents	\$ 727,298	\$ 328,739	\$ 1,056,037
Receivables	0	0	0
Total Assets	<u>\$ 727,298</u>	<u>\$ 328,739</u>	<u>\$ 1,056,037</u>
LIABILITIES			
Held for others pending court action	\$ 724,919	\$ 328,739	\$ 1,053,658
Due to General Fund	2,379		2,379
Total Liabilities	<u>\$ 727,298</u>	<u>\$ 328,739</u>	<u>\$ 1,056,037</u>

The accompanying notes are an integral part of this statement.

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA**
Statement of Changes in Fiduciary Due to Others
Agency Funds
For the Year Ended June 30, 2009

	Advance Deposit Fund	Registry of Court Fund	Total
Additions			
Deposits -			
Suits, succession, and judgments	\$ 486,998		\$ 486,998
Interest		\$ 1,196	1,196
Total Revenues	<u>486,998</u>	<u>1,196</u>	<u>488,194</u>
Deductions			
Distributed to litigants	95,237		95,237
Clerk's costs	277,966		277,966
Sheriff's fees	52,611		52,611
Other deductions	29,667		29,667
Total Deductions	<u>455,481</u>	<u>0</u>	<u>455,481</u>
Net Change	31,517	1,196	32,713
Balances, Beginning of Year	<u>693,402</u>	<u>327,543</u>	<u>1,020,945</u>
BALANCES, END OF YEAR	<u><u>\$ 724,919</u></u>	<u><u>\$ 328,739</u></u>	<u><u>\$ 1,053,658</u></u>

The accompanying notes are an integral part of this statement.

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - INTRODUCTION

The Clerk of Court, under Louisiana Revised Statute 13:781, serves as the parish recorder of conveyances, mortgages, notary public, and other acts, and has other duties and powers provided by law. Under Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk serves a term of office of four years. The Clerk may appoint deputies with duties and powers provided by law, with the approval of the district judge.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying basic financial statements of the Assumption Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999.

B. Reporting Entity

The clerk of court is an independently elected official; however, the clerk of court is fiscally dependent on the Assumption Parish Police Jury. The police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office. Because the clerk of court is fiscally dependent on the police jury, the clerk of court was determined to be a component unit of the Assumption Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The clerk uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the clerk's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Clerk of Court. The following are the clerk's governmental funds:

General Fund – the primary operating fund of the clerk and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to clerk policy.

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the clerk are agency funds. The agency funds account for assets held by the clerk as an agent for litigants held pending court action. These funds are custodial in nature (assets equals liabilities) and do not involve measure-

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

ment of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

D. Measurement Focus and Basis of Accounting

Fund Financial Statements (FFS)

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of clerk operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, and other fees and charges are recorded in the year they are earned.

All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets and the column labeled Statement of Activities display information about the clerk as a whole. These statements include all the financial activities of the clerk. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Program Revenues – Program revenues included in the column labeled Statement of Activities are derived directly from clerk users as a fee for services; program revenues reduce the cost of the function to be financed from the clerk's general revenues.

Reconciliation

The reconciliation of the items reflected in the funds columns to the Statement of Activities and Statement of Net Assets are as follows:

ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

E. Budget

Annually the Clerk of Court adopts a budget for the General Fund. The budget is prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

The proposed budget for the 2009 fiscal year was made available for public inspection at the Clerk's office on June 4, 2007. The proposed budget prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing. The budget hearing was held at the clerk's office on June 18, 2007.

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, money markets, and time deposits. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or of any other state of the United States, or under the laws of the United States.

G. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Clerk's investment policy. If the original maturities exceed 90 days; they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. Receivables

Receivables consist of all revenues earned at year-end and not yet received.

I. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. Inventories

Inventories for supplies are immaterial and are recorded as expenses when purchased.

J. Capital Assets

Capital assets are capitalized at historical cost. The clerk maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purpose, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives.

Vehicles	15 Years
Furniture, fixtures, and office equipment	5 & 12 Years

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

K. Compensated Absences

The Clerk has the following policy relating to vacation and sick leave:

Employees earn from one to three weeks of vacation leave each year depending on the length of service. Unused vacation leave is forfeited at the end of each fiscal year. In addition, employees earn 10 days of sick leave each year of which a maximum of 10 days may be carried forward to the next year. Because unused sick leave is forfeited upon termination, no accrual for unused sick leave is necessary.

L. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

R.S. 13:785 requires that every four years (at the close of the term of office) the clerk of court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of her term of office. At June 30, 2009, there was (1) no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time; (2) no amount due the parish treasurer as the General Fund's fund balance at June 30, 2009, did not exceed one-half of the revenues of the General Fund for the last year of the clerk's four-year term of office; or (3) no amount due the parish treasurer for the amount that the General Fund's fund balance exceeded one-half of the revenues of the clerk's last year of her four-year term of office.

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3 - CASH AND INVESTMENTS

At June 30, 2009, the Clerk of Court has cash and investments (book balances) as follows:

Demand deposits	\$ 6,972
Interest-bearing demand deposits	1,146,157
Time deposits	100,040
Louisiana Asset Management Pool	175,169
Total	<u>\$ 1,428,338</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2009, the Clerk has \$1,353,870 in deposits (collected bank balances). These deposits are secured from risk by \$1,353,870 of federal deposit insurance.

Cash also includes \$175,169 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.125

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

NOTE 4 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2009, is as follows:

	7-1-2008	Additions	Deletions	6-30-2009
Equipment	\$ 424,220	\$ 73,507	\$ (14,590)	\$ 483,137
Less accumulated depreciation	(321,541)	(24,963)	13,686	(332,818)
Governmental activities capital assets, net	<u>\$ 102,679</u>	<u>\$ 48,544</u>	<u>\$ (904)</u>	<u>\$ 150,319</u>

NOTE 5 - PENSION PLAN

Pension Description

Substantially all employees of the Assumption Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy

Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Assumption Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.75% of annual covered payroll. On July 1, 2000, the Assumption Parish Clerk of Court began making the contributions for its plan members in addition to its actuarially determined contributions bringing the total contribution to 25% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Assumption Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Assumption Parish Clerk of Court contributions (Clerk and employee shares) to the System for the years ending June 30, 2009, 2008, and 2007, were \$73,201, \$74,487, and \$80,688, respectively, equal to the required contributions for each year.

NOTE 6 - POST RETIREMENT BENEFITS

In addition to the pension benefits described in Note 5, the Clerk provides postemployment healthcare benefits to all employees who retire from the Clerk in accordance with criteria listed in Note 5. Currently one retiree meets those eligibility requirements.

For those employees who terminate without retirement, healthcare benefits continue for 30 days after termination. At that time the former employee has continuation rights to health insurance coverage under the COBRA law of 1985.

During the fiscal year 2009, retiree's health insurance was provided as a combination of HMO and indemnity coverage with the retiree selecting the type of coverage. The Clerk paid 50% of the cost of coverage and the retiree paid the other 50%. Expenditures for postemployment healthcare are recognized as premiums are paid. During the fiscal year ended June 30, 2009, the cost of healthcare benefits for the retiree was \$228.

NOTE 7 - DEFERRED COMPENSATION

All of the employees of the Assumption Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 25% of their salary (not to exceed \$15,000 per year) to the plan on a pre-tax basis. The contributions are withheld from the employee's paycheck and the Clerk matches up to 10% of the employee's salary. The contributions are fully vested immediately and are remitted to a third-party administrator each payday, where they are deposited to an account in the employee's name. The Assumption Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2009, the employees deferred \$21,710 and the Clerk matched \$21,710.

NOTE 8 - EXPENSES PAID BY POLICE JURY

Louisiana R.S. 13:784 provides that upon request of the Clerk, the Assumption Parish Police Jury shall provide all necessary office furniture, equipment, and records and books. During the current fiscal year, the Clerk has not requested that the police jury purchase any office furniture, equipment, and records and books for the Clerk's office. The Assumption Parish Police Jury does however provide office space located in the Parish Courthouse and pays for utilities and maintenance for the Clerk's office. The value of these expenditures paid the Assumption Parish Police Jury cannot be reasonably estimated and have not been included in the accompanying financial statements.

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 9 - RISK MANAGEMENT

The Clerk is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters, and automobile liability. The Clerk purchases commercial insurance policies to protect against loss related to these risks. Payment of the deductible is the only liability associated with these insurance policies. During the fiscal year, there were no significant reduction in the amount of coverage maintained by the Clerk of Court. Settled claims has not exceeded this commercial coverage in the past three fiscal years.

NOTE 10 - LITIGATION AND CLAIMS

At June 30, 2009, there is no direct pending litigation against the Assumption Parish Clerk of Court. However, the Louisiana Clerks of Court, of which the Assumption Parish Clerk of Court is a party, are defendants of lawsuits filed in the United States District Court, Middle District. Although the suit is still pending, the Association of Clerks of Court denies any liability and is actively defending its position. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Clerk of Court.

Required Supplemental Information - Part II

The following Budgetary Comparison Schedule is required by GASB 34. The schedule presents the original adopted budget and final budget for the fiscal year and compares the final budget to actual operations of the Clerk.

The Local Government Budget Act requires the Clerk to amend it's budget when projected actual revenues and surplus is 5% below the adopted budget or when projected actual expenditures exceed 5% of the adopted budget. For the year ended June 30, 2009, actual revenues were 102.35% and actual expenditures were 107.45% of the final adopted budget.

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**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Court costs, fees and charges	\$ 353,026	\$ 353,026	\$ 355,316	\$ 2,290
Fees for recording legal documents	190,983	190,983	201,485	10,502
Fees for copies	45,195	45,195	49,315	4,120
State supplemental pay	18,150	18,150	18,800	1,650
Interest earned	16,109	16,109	16,128	19
Other	7,813	7,813	4,072	(3,741)
Total Revenues	631,276	631,276	846,116	14,840
Expenditures				
Current operations -				
Salaries	343,904	343,904	378,510	(34,606)
Retirement benefits	67,132	67,132	73,219	(6,087)
Group insurance	80,740	80,740	85,941	(6,201)
Deferred compensation	19,930	19,930	21,710	(1,780)
Payroll taxes	4,009	4,009	4,487	(478)
Clerk supplemental compensation fund	8,375	8,375	9,217	(842)
Uniforms	7,238	7,238	7,238	0
Seminars and training	9,193	9,193	8,529	664
Professional and technical services	10,819	10,819	10,989	(170)
Equipment maintenance	27,181	27,181	29,158	(1,977)
Office supplies, postage, and expenses	29,989	29,989	28,143	1,846
Telephone	5,976	5,976	6,191	(215)
Vehicle expense	1,903	1,903	2,249	(346)
Insurance	8,922	8,922	8,922	0
Election and qualifying expense	3,115	3,115	3,115	0
Marriage and birth certificate expense	6,201	6,201	6,854	(653)
Book binding and restoration	2,025	2,025	3,000	(975)
Other expenses	2,622	2,622	2,946	(324)
Capital outlays -				
Furniture, fixtures, and equipment	72,580	72,580	73,507	(927)
Vehicles				0
Total Expenditures	711,854	711,854	764,925	(53,071)
Excess of Revenues (Expenditures)	(80,578)	(80,578)	(118,809)	(38,231)
Fund Balance, Beginning of Year	480,000	480,000	488,815	8,815
FUND BALANCE, END OF YEAR	\$ 399,422	\$ 399,422	\$ 370,006	\$ (28,416)

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OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

The following pages contain a report on internal control over financial reporting and on compliance with laws and regulations and other matters as required by Government Auditing Standards, issued by the Comptroller General of the United States and Louisiana Governmental Audit Guide. This report is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material misstatements in internal control or compliance matters that would be material to the presented financial statements.

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

(A Professional Corporation)

Practice Limited to Governmental Accounting, Auditing and Financial Reporting

Phone
OFFICE (225) 937-9735
FAX (225) 638-3669
E-mail gfdcpa@yahoo.com

Office
7663 ANCHOR DRIVE
VENTRESS, LA 70783-4120

Member
AMERICAN INSTITUTE OF CPAs
LOUISIANA SOCIETY OF CPAs
GOVERNMENT FINANCE
OFFICERS ASSOCIATION

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Assumption Parish Clerk of Court
Parish of Pointe Coupee
New Roads, Louisiana

I have audited the financial statements of governmental activities of ASSUMPTION PARISH CLERK OF COURT, a component unit of the Assumption Parish Police Jury, as of and for the year ended June 30, 2009, and have issued my report thereon dated September 30, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Clerk's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements; but not for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Clerk's internal control over financial reporting.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Clerk's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is a more than a remote likelihood that a misstatement of the Clerk's financial statements that is more than inconsequential will not be prevented or detected by the Clerk's internal control. I consider the deficiency described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting (Item 2009-5).

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Clerk's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However I consider Item 2009-5 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, and contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards; however, five instances of noncompliance with the provisions of the Louisiana Governmental Audit Guide are reported as items 2009-1, 2009-2, 2009-3, 2009-4, and 2009-5.

The Clerk's responses to these findings identified in my audit is described in the accompanying schedule of findings and responses. I did not audit the Clerk's responses and, accordingly, I express no opinion on them.

This report is intended for the information and use of the Clerk, the Police Jury of the Parish of Assumption, Napoleonville, Louisiana (oversight entity), and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

George F. Delaune, CPA

September 30, 2009

**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2009**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Assumption Parish Clerk of Court.
2. One deficiency in internal control over financial reporting was disclosed during the audit of the financial statements (2009-5).
3. No instances of noncompliance or other matters under Government Auditing Standards were disclosed during the audit of the financial statements.
4. Five instance of noncompliance under the provisions of Louisiana Governmental Audit Guide was disclosed during the audit of the basic financial statements (all findings).
5. The Clerk received nor expended any federal awards during the year.

B. FINDINGS--FINANCIAL STATEMENTS AUDIT

2009-1 Local Government Budget Act

Criteria The Local Government Budget Act requires the Clerk to adopt an annual budget for its General Fund. The proposed budget must be accompanied by a "Budget Message". The budget message includes a summary description of the proposed financial plan, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features.

Condition The proposed budget was not accompanied by a budget message.

Effect Noncompliance with LSA-RS 39:1301-1316.

Recommendation The Clerk should follow the guidance in "Budgeting for Louisiana Local Government" prepared by the Legislative Auditor in the development, adoption, and implementation of its annual budget for the general fund.

Response I will prepare a Budget Message as required by the Local Governmental Budget Act.

2009-2 Monitoring of Adopted Budget

Criteria The adopted budget and any adopted amendments form the framework from which the Clerk monitors revenues and control expenditures.

Condition During the year, monthly financials comparing the budget to actual were not used as a management tool which caused the total expenditures to exceed the budget by 7.45%. The Local Government Budget Act requires an amendment when projected expenditures exceed 5% of the adopted budget.

Effect Noncompliance with LSA-RS 39:1311.

Recommendation The Clerk should post the adopted budget to it accounting software and monitor the budget on a quarterly basis and make projects for the remainder of the fiscal year.

Response I will adopt the recommendation of the auditor and monitor the budget on a quarterly basis.

2009-3	Uniform Chart of Accounts
Criteria	Louisiana local government must use the chart of accounts prescribed by the legislative auditor. The chart of accounts is a multi-level chart, designed to meet the needs of all local governments. It should be used as a basis for developing a chart of accounts specific to the governmental entity. The numbering system used in the chart illustrates a uniform method of numbering accounts. The size and informational needs of the political subdivision will guide the application of the chart of accounts.
Condition	The Clerk's chart of accounts does not follow the one prescribed by the legislative auditor.
Effect	Noncompliance with LSA-RS 24:515.
Recommendation	The Clerk should follow the guidance in "Chart of Accounts - Louisiana Local Government" prepared by the Legislative Auditor in revising the chart of accounts for both the general fund and agency funds.
Response	I will modify the chart of accounts to comply with the guidance suggested by the Legislative Auditor.
2009-4	Fund Accounting
Criteria	The Clerk is required to maintain certain fiduciary funds to account for court activity, including at a minimum the Advance Deposit Fund (R.S. 13:842) and the Registry of Court Fund (R.S. 13:475).
Condition	The fiduciary funds were commingled in the General Fund (Salary and Expense Fund).
Effect	Noncompliance with fund accounting principles.
Recommendation	The Clerk should establish separate general ledgers for each of the fiduciary funds - Advance Deposit and Registry of Court.
Response	I will separate the fiduciary funds and setup separate general ledgers to account for the activities in the agency funds.
2009-5	Incomplete Accounting Records
Criteria	The Clerk must establish an accounting system that maintains the ability to produce financial statements that comply with accounting principles generally accepted in the United States. In addition, the system must be capable of being audited in a simple manner.
Condition	Transactions in the following cash accounts were not posted to the general ledger during the fiscal year: <ul style="list-style-type: none"> ♦ Salary and Expense Fund - LAMP ♦ Salary and Expense Fund - Juror Checking ♦ Advance Deposit - Checking ♦ Advance Deposit - Money Market ♦ Advance Deposit - Edward Jones
Effect	Incomplete accounting records which prevented the production of complete financial statements.
Recommendation	The Clerk should establish procedures to record all transactions in the general ledgers and reconcile the general ledger reports to the court records software on a monthly basis.
Response	I will record all the transactions in the above accounts in the accounting system.

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**ASSUMPTION PARISH CLERK OF COURT
NAPOLEONVILLE, LOUISIANA
RESOLUTION OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2008**

There were no prior year audit findings.

ASSUMPTION PARISH CLERK OF COURT

MANAGEMENT'S CORRECTIVE ACTION PLAN Year Ended June 30, 2009

Legislative Auditor - State of Louisiana

The Clerk respectfully submits the following corrective action plan for the year ended June 30, 2009.

Name and address of independent public accounting firm:

George F. Delaune, CPA, APC
7663 Anchor Drive
Ventress, LA 70783

Audit period: July 1, 2008 to June 30, 2009

The findings from the June 30, 2009 schedule of findings are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDING - FINANCIAL STATEMENT AUDIT

2009-1	Local Government Budget Act
Criteria	The Local Government Budget Act requires the Clerk to adopt an annual budget for its General Fund. The proposed budget must be accompanied by a "Budget Message". The budget message includes a summary description of the proposed financial plan, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features.
Condition	The proposed budget was not accompanied by a budget message.
Effect	Noncompliance with LSA-RS 39:1301-1316.
Recommendation	The Clerk should follow the guidance in "Budgeting for Louisiana Local Government" prepared by the Legislative Auditor in the development, adoption, and implementation of its annual budget for the general fund.
Corrective Action Taken	As part of the budget process, I will prepare a Budget Message in compliance with the criteria mentioned above.
2009-2	Monitoring of Adopted Budget
Criteria	The adopted budget and any adopted amendments form the framework from which the Clerk monitors revenues and control expenditures.
Condition	During the year, monthly financials comparing the budget to actual were not used as a management tool which caused the total expenditures to exceed the budget by 7.45%. The Local Government Budget Act requires an amendment when projected expenditures exceed 5% of the adopted budget.
Effect	Noncompliance with LSA-RS 39:1311.
Recommendation	The Clerk should post the adopted budget to its accounting software and monitor the budget on a monthly basis and make projects for the remainder of the fiscal year.
Corrective Action Taken	The budget has been posted to the accounting software and will be monitored quarterly and if necessary the budget will be amended in accordance with LSA-RS 39:1311.

2009-3 Uniform Chart of Accounts

Criteria Louisiana local government must use the chart of accounts prescribed by the legislative auditor. The chart of accounts is a multi-level chart, designed to meet the needs of all local governments. It should be used as a basis for developing a chart of accounts specific to the governmental entity. The numbering system used in the chart illustrates a uniform method of numbering accounts. The size and informational needs of the political subdivision will guide the application of the chart of accounts.

Condition The Clerk's chart of accounts does not follow the one prescribed by the legislative auditor.

Effect Noncompliance with LSA-RS 24:515.

Recommendation The Clerk should follow the guidance in "Chart of Accounts - Louisiana Local Government" prepared by the Legislative Auditor in revising the chart of accounts for both the general fund and agency funds.

Corrective Action Taken The chart of accounts has been modified to comply with the guidance in the Chart of Accounts prepared by the Legislative Auditor.

2009-4 Fund Accounting

Criteria The Clerk is required to maintain certain fiduciary funds to account for court activity, including at a minimum the Advance Deposit Fund (R.S. 13:842) and the Registry of Court Fund (R.S. 13:475).

Condition The fiduciary funds were commingled in the General Fund (Salary and Expense Fund).

Effect Noncompliance with fund accounting principles.

Recommendation The Clerk should establish separate general ledgers for each of the fiduciary funds - Advance Deposit and Registry of Court.

Corrective Action Taken Separate general ledgers for the Advance Deposit funds and Registry of Court funds have been setup in the accounting system.

2009-5 Incomplete Accounting Records

Criteria The Clerk must establish an accounting system that maintains the ability to produce financial statements that comply with accounting principles generally accepted in the United States. In addition, the system must be capable of being audited in a simple manner.

Condition Transactions in the following cash accounts were not posted to the general ledger during the fiscal year:

- ♦ Salary and Expense Fund - LAMP
- ♦ Salary and Expense Fund - Juror Checking
- ♦ Advance Deposit - Checking
- ♦ Advance Deposit - Money Market
- ♦ Advance Deposit - Edward Jones

Effect Incomplete accounting records which prevented the production of complete financial statements.

Recommendation The Clerk should establish procedures to record all transactions in the general ledgers and reconcile the general ledger reports to the court records software on a monthly basis.

Corrective Action Taken The transactions affecting the above accounts are being recorded in the accounting system.